

United States Bankruptcy Court
Eastern District of Michigan

In re **Gentner, Inc.**

Debtor(s)

Case No.

Chapter **11**

LIST OF CREDITORS HOLDING 20 LARGEST UNSECURED CLAIMS

Following is the list of the debtor's creditors holding the 20 largest unsecured claims. The list is prepared in accordance with Fed. R. Bankr. P. 1007(d) for filing in this chapter 11 [or chapter 9] case. The list does not include (1) persons who come within the definition of "insider" set forth in 11 U.S.C. § 101, or (2) secured creditors unless the value of the collateral is such that the unsecured deficiency places the creditor among the holders of the 20 largest unsecured claims. If a minor child is one of the creditors holding the 20 largest unsecured claims, state the child's initials and the name and address of the child's parent or guardian, such as "A.B., a minor child, by John Doe, guardian." Do not disclose the child's name. See 11 U.S.C. § 112; Fed. R. Bankr. P. 1007(m).

(1) <i>Name of creditor and complete mailing address including zip code</i>	(2) <i>Name, telephone number and complete mailing address, including zip code, of employee, agent, or department of creditor familiar with claim who may be contacted</i>	(3) <i>Nature of claim (trade debt, bank loan, government contract, etc.)</i>	(4) <i>Indicate if claim is contingent, unliquidated, disputed, or subject to setoff</i>	(5) <i>Amount of claim [if secured, also state value of security]</i>
1st Source Bank PO Box 783 South Bend, IN 46624	1st Source Bank PO Box 783 South Bend, IN 46624	Trucks and trailers. See attached Exhibit B-25		2,445,176.88 (1,072,500.00 secured)
Ann Arbor Sand & Gravel 2947 Greenfield Road Melvindale, MI 48122	Ann Arbor Sand & Gravel 2947 Greenfield Road Melvindale, MI 48122	Trade Debt		22,865.35
Belle Tire Distributors (Dept. #641612) PO Box 64000 Detroit, MI 48264-1612	Belle Tire Distributors (Dept. #641612) PO Box 64000 Detroit, MI 48264-1612	Trade Debt		34,584.86
Castle Enterprise 49910 Joy Road Plymouth, MI 48170	Castle Enterprise 49910 Joy Road Plymouth, MI 48170	Trade Debt		10,080.00
Caterpillar Financial Serv. 001-0557710-000 PO Box 730669 Dallas, TX 75373-0669	Caterpillar Financial Serv. 001-0557710-000 PO Box 730669 Dallas, TX 75373-0669	Trade Debt		10,320.16
Central States SE and SW Areas Pens Fund 9377 W. Higgins Road Rosemont, IL 60018-4938	Central States SE and SW Areas Pens Fund 9377 W. Higgins Road Rosemont, IL 60018-4938	Potential liability for withdrawal liability of related entity.	Contingent Unliquidated	2,030,312.39
Clinton Township Clinton Township Treasurer 172 W. Michigan Ave. Box G Clinton, MI 49236	Clinton Township Clinton Township Treasurer 172 W. Michigan Ave. Box G Clinton, MI 49236	Trade Debt		11,799.20
Equipcard A.I.S. Dept CH 10460 Palatine, IL 60055-0460	Equipcard A.I.S. Dept CH 10460 Palatine, IL 60055-0460	Trade Debt		12,225.52
First Federal Bank PO Box 248 Defiance, OH 43512	First Federal Bank PO Box 248 Defiance, OH 43512	Trucks and trailers. See attached Exhibit B-25		2,713,457.68 (1,072,500.00 secured) (2,445,176.88 senior lien)
GM Business Card PO Box 94014 Palatine, IL 60094-4014	GM Business Card PO Box 94014 Palatine, IL 60094-4014	Trade Debt		32,544.92

Debtor(s) _____

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(Continuation Sheet)

(1) <i>Name of creditor and complete mailing address including zip code</i>	(2) <i>Name, telephone number and complete mailing address, including zip code, of employee, agent, or department of creditor familiar with claim who may be contacted</i>	(3) <i>Nature of claim (trade debt, bank loan, government contract, etc.)</i>	(4) <i>Indicate if claim is contingent, unliquidated, disputed, or subject to setoff</i>	(5) <i>Amount of claim [if secured, also state value of security]</i>
Jefferson Machine Company 954 Route 119 Punxsutawney, PA 15767	Jefferson Machine Company 954 Route 119 Punxsutawney, PA 15767	Trade Debt		59,919.74
Lenawee Fuels, Inc. Commercial Bulk (50032) PO Box 337 Tecumseh, MI 49286-0337	Lenawee Fuels, Inc. Commercial Bulk (50032) PO Box 337 Tecumseh, MI 49286-0337	Trade Debt		628,637.08
Mercantile Bank of Michigan 5610 Byron Center Ave. SW Wyoming, MI 49519	Mercantile Bank of Michigan 5610 Byron Center Ave. SW Wyoming, MI 49519	Letter of Credit on Bond		865,566.96
Michigan CAT PO Box 77576 Department #77000 Detroit, MI 48277-0576	Michigan CAT PO Box 77576 Department #77000 Detroit, MI 48277-0576	Trade Debt		114,308.97
Mine Safety & Health Admin. PO Box 790390 Saint Louis, MO 63179-0390	Mine Safety & Health Admin. PO Box 790390 Saint Louis, MO 63179-0390	Trade Debt		15,102.00
R Smith & Sons, Inc. 3641 108th Avenue Allegan, MI 49010	R Smith & Sons, Inc. 3641 108th Avenue Allegan, MI 49010	Trade Debt		11,603.40
Southwest Brake & Parts, Inc. 48129 West Road Wixom, MI 48393	Southwest Brake & Parts, Inc. 48129 West Road Wixom, MI 48393	Trade Debt		23,525.13
Stoneco of Michigan 2575 S. Haggerty Rd. Suite 100 Canton, MI 48188	Stoneco of Michigan 2575 S. Haggerty Rd. Suite 100 Canton, MI 48188	Trade Debt		19,988.63
Sullivan & Leavitt PC 22375 Haggerty Road PO Box 5490 Northville, MI 48167-5490	Sullivan & Leavitt PC 22375 Haggerty Road PO Box 5490 Northville, MI 48167-5490	Trade Debt		34,542.18
Tire Max 2555 Dorr Street Toledo, OH 43607	Tire Max 2555 Dorr Street Toledo, OH 43607	Trade Debt		37,130.50

**DECLARATION UNDER PENALTY OF PERJURY
ON BEHALF OF A CORPORATION OR PARTNERSHIP**

I, the President of the corporation named as the debtor in this case, declare under penalty of perjury that I have read the foregoing list and that it is true and correct to the best of my information and belief.

Date July 6, 2011Signature /s/ William Gentner

William Gentner
President

Penalty for making a false statement or concealing property: Fine of up to \$500,000 or imprisonment for up to 5 years or both.
18 U.S.C. §§ 152 and 3571.